Order No. R. L. 163—Legis. 12-48-1, dated Bangalore, the 23rd July 1948.

Ordered that the accompanying Central Excises and Salt (Amendment) Act, 1948, which received the assent of His Highness the Maharaja, on the 16th day of July 1948, be published as Act No. XLII of 1948, in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
Legal Remembrancer and
Secretary to Government,
Law Department.

ACT No. XLII OF 1948.

THE CENTRAL EXCISES AND SALT (AMENDMENT) ACT, 1948.

(Received the assent of His Highness the Maharaja on the 16th day of July 1948.)

An Act to amend the Central Excises and Salt Act, 1944.

Preamble.

WHEREAS it is expedient to amend the Central Excises and Salt Act, 1944 (I of 1944) as applied to the Retroceded Area and continued by the Retrocession (Application of Laws) Act, 1947 (XXIII of 1947), for the purposes hereinafter appearing;

It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Central Excises and Salt (Amendment) Act, 1948.

(2) It shall come into force at once.

Amendment of the first schedule to Act I of 1944.

2. In the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944)—

(*a*) For items 2 (1) and 2 (2), the following items shall be substituted :

"(1) Matches, manufactured in a factory whose daily output exceeds one hundred gross of boxes, in boxes or booklets containing on an average —

(i)	Not more than fifty matches.	Two rupees and eight annas.	Per gross of boxes or booklets.
(ii)	More than fifty but not more than sixty matches.	Three rupees ...	
(iii)	More than sixty but not more than eighty matches.	Four rupees ...	

(2) Matches, manufactured in a factory whose daily output does not exceed one hundred gross of boxes, in boxes or booklets containing on an average—

(i) Not more than fifty matches.	Two rupees and seven annas.	Per gross of boxes or booklets.
(ii) More than fifty but not more than sixty matches.	Two rupees fourteen annas and nine pies.	
(iii) More than sixty but not more than eighty matches.	Three rupees fourteen annas and four pies."	

(*b*) For items 9 I (2) (b) and 9 I(3) the following items shall be substituted :—

" (2) (b) any purpose other than the manufacture of cigarettes or of the products enumerated in (3) (a) and (3) (b)."	Twelve annas
" (3) whether flue-cured or not, if intended for—	
(a) manufacture into—	
(i) beedies	Twelve annas
(ii) snuff	Twelve annas
(iii) cigars and cheroots ...	Four annas
(iv) hookh tobacco	Four annas
(b) sale as chewing tobacco, whether manufactured or merely cured.	Four annas
(c) agricultural purposes ...	Nil"

(*c*) In item 9 II, Manufactured tobacco—

(a) the entry " cigars and cheroots of which the value " shall be numbered as (1) ;

(b) at the end of entry (1) as renumbered, the following entries shall be inserted :—

" (2) Cigarettes of which the value—	*Per thousand.*
(i) exceeds Rs. 50 a thousand ...	Twelve rupees and eight annas.
(ii) exceeds Rs. 40 a thousand but does not exceed Rs. 50 a thousand.	Ten rupees
(iii) exceeds Rs. 30 a thousand but does not exceed Rs. 40 a thousand.	Seven rupees and eight annas.
(iv) exceeds Rs. 25 a thousand but does not exceed Rs. 30 a thousand.	Six rupees and four annas.
(v) exceeds Rs. 20 a thousand but does not exceed Rs. 25 a thousand.	Five rupees
(vi) exceeds Rs. 15 a thousand but does not exceed Rs. 20 a thousand.	Three rupees and twelve annas.
(vii) exceeds Rs. 10 a thousand but does not exceed Rs. 15 a thousand.	Two rupees and eight annas.
(viii) does not exceed Rs. 10 a thousand.	One rupee and four annas."

(*d*) In item 10, "Tyres," for the entry under column for "Rate of duty" the entry "Fifteen per cent *ad valorem*" shall be substituted.

(*e*) In item 11, "Vegetable product," for the entry under column for "Rate of duty" the entry "seven rupees per cwt." shall be substituted.

(*f*) Item 12, "Betel-nut" shall be deleted.

(*g*) In item 13, "Coffee"—

(i) for the entry "13" under column for "Item No." the entry "12" shall be substituted; and

(ii) for the entry under column for "Rate of duty" the entry "three annas per lb." shall be substituted.

(*h*) In item 14, "Tea"—

(i) for the entry "14" under column for "Item No." the entry "13" shall be substituted; and

(ii) for the entry under column for "Rate of duty" the entry "three annas per lb." shall be substituted.

Repeal and savings.

3. (1) The Central Excises and Salt (Amendment) (Emergency) Act, 1948 (XX of 1948), is hereby repealed.

But anything done, and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act, as if this Act had commenced on the 29th day of February 1948.

(2) Notwithstanding anything contained in the Central Excises and Salt (Amendment) (Emergency) Act, 1948 (XX of 1948), the duties of excise, in excess of seven rupees per cwt., on Vegetable Product and three annas per lb. on coffee and tea levied and collected under the said Act from the 29th day of February 1948, shall be refunded to the person from whom such duties were collected.

A. RAMASWAMI MUDALIAR,

Dewan.

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